

Lewiston  
CITY

6-30-05  
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of LEWISTON City for the fiscal year ending JUNE 30, 2005, 2005 as approved and adopted by resolution or ordinance dated 2004-04. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

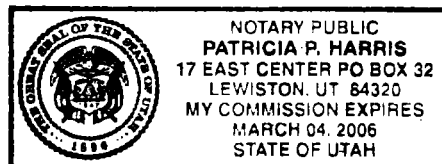
was held on JUNE 15, 2004 for all budgetary funds.

Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 4th day  
of November, 2004.

Patricia P. Harris  
(Notary Public)



# Lewiston City

Governmental Unit

6-30-05

Fiscal Year

6-30-03

6-30-04

6-30-05

## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 200	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	130,643	135,000	133,000
3120	Prior Years' Taxes - Delinquent	3,241	3,000	3,000
3130	General Sales & Use Taxes	147,657	120,000	147,000
3140	Franchise Taxes			
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	23,360	19,000	18,000
3190	Penalties & Interest on Delinquent Taxes			
	Restaurant tax	20,000	20,000	12,500
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	1086	2,000	1,800
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	3,161	12,000	10,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	509	300	400
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	73,43	20,000	6,000
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants		3,000	
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	143,640	180,000	140,000
3358	Liquor Fund Allotment	237	1,000	1,000
3370	Grants from Local Units: _____	3,719		
	911	13,511	13,000	14,000

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## GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation	110,164	112000	111,000
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property		3000	2000
3480	Cemeteries	4775	3000	4000
3490	Miscellaneous Services:			
	Comm Celebrations	23630	18000	17000
	Theater	45478	47000	415300
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	8158	16000	11400
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	3663	1000	1500
3620	Rents & Concessions	1500	2000	1500
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	Other	27522	27000	3000
	Donations	6669	8000	

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appopr.			
3890	Beg. General Fund Bal. to be Appropriated			38658
	TOTAL REVENUES	729666	767,300	722058

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## GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council	2807	3000	6664
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	10343	15000	11717
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	4912	5000	3948
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder	22603	24000	20424
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	55357	62000	70465
4160	General Governmental Buildings	30616	25000	22300
4170	Elections		1000	3650
4180	Planning & Zoning	17971	25000	16594
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	22360	23000	24400
4220	Fire Department	17199	62000	29165
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)	15983	12000	14400

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways	185431	208000	182954
4415	Class "B" Road Program			
4420	Sanitation	127902	108000	122364
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas	410729	37000	25769
4540	Park Lighting			
4560	Recreation & Culture	28998	27000	26000
4580	Libraries	65926	68000	37075
4590	Cemeteries	16586	18000	12869
	Theater	52047	53000	51300
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Cap Project	40,000	40000	40,000
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	757770	816000	722058

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## CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	40,000	40,000	40,000
	Interest Income	5136	4000	4000
	Other additions			
	<b>TOTAL REVENUE</b>	45136	44000	44000
	<b>Beginning Fund Balance</b>	306,447	351583	393583
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	351,583	395583	437583
	<b>EXPENDITURES:</b>	0	2000	0
	<b>TOTAL EXPENDITURES</b>			
	<b>Ending Fund Balance</b>	351,583	393583	437583

## OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			



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ENTERPRISE OR INTERNAL SERVICE FUND:

Water Fund

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	182,115	206,000	214,500
	Interest Earned	844	700	1,000
	Other: _____			
	TOTAL OPERATING REVENUE	182,959	206,700	215,500
	OPERATING EXPENSES:			
	Personal Services	6,961	5,000	8,539
	Contractual Services	14,397	18,000	13,000
	Material and Supplies	26,263	89,000	59,700
	Depreciation	58,226	62,000	62,000
	Other <u>util</u>	11,388	9,000	12,600
	TOTAL OPERATING EXPENSE	179,888	228,000	232,696
	OPERATING INCOME (LOSS)	3,071	(21,300)	(17,196)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	9,388	12,000	18,750
	Interest Expense	2,903	3,000	3,000
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	9,556	(12,300)	(14,466)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund

FORM 3

Account Number	Description	Prior Year Actual 20	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	49,429	55000	60,000
	Interest Earned			
	Other:			
	TOTAL OPERATING REVENUE	49,429	55000	60,000
	OPERATING EXPENSES:			
	Personal Services	22,818	24000	26180
	Contractual Services	4580	10700	25000
	Material and Supplies	2595	13000	4000
	Depreciation	10844	10000	10000
	Other 441	251	400	1000
	TOTAL OPERATING EXPENSE	41088	58100	66180
	OPERATING INCOME (LOSS)	8341	(3100)	(6180)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees		1000	7884
	Interest Expense			500
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	8341	(2100)	1204

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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